

71 Am. Jur. 2d State and Local Taxation § 209

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State and Local Taxation

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Part Four. Exemptions from Taxation

XIV. In General; Creation and Validity of Exemptions

A. In General

§ 209. Taxation of exempt property

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Counties](#)  2285

Forms

[Am. Jur. Pleading and Practice Forms, State and Local Taxation § 82](#) (Complaint, petition, or declaration—Allegation—Illegal levy of back taxes against exempt property)

[Am. Jur. Pleading and Practice Forms, State and Local Taxation § 90](#) (Order—By administrative agency—Cancelling assessment against tax exempt property)

[Am. Jur. Pleading and Practice Forms, State and Local Taxation § 91](#) (Judgment or decree—Compelling refund of taxes levied against tax exempt property)

In general, any tax levied against exempt property is one levied for an unauthorized purpose,¹ and any state, county, or city general tax upon any property exempt from taxation is void.² The voluntary payment of an invalid tax does not constitute a waiver.³

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Footnotes

¹ [Ponder v. Richardson](#), 213 Ark. 238, 210 S.W.2d 316 (1948); [McDonald v. Masonic Temple Craft of North Platte](#), 135 Neb. 48, 280 N.W. 275, 118 A.L.R. 855 (1938); [Muskogee Fair Haven Manor Phase I, Inc. v. Scott](#), 1998 OK 26, 957 P.2d 107 (Okla. 1998).

² [Evans v. Hallas](#), 64 Ariz. 142, 167 P.2d 94 (1946) (overruled in part on other grounds by, [State v. Allred](#), 67 Ariz. 320,

195 P.2d 163, 4 A.L.R.2d 735 (1948)); *McDonald v. Masonic Temple Craft of North Platte*, 135 Neb. 48, 280 N.W. 275, 118 A.L.R. 855 (1938); *Muskogee Fair Haven Manor Phase I, Inc. v. Scott*, 1998 OK 26, 957 P.2d 107 (Okla. 1998).

³ *Oak Lawn Cemetery of Baltimore County v. Baltimore County Com'rs*, 174 Md. 280, 198 A. 600, 115 A.L.R. 1478 (1938); *Independent School Dist. No. 9 of Tulsa County v. Glass*, 1982 OK 2, 639 P.2d 1233, 2 Ed. Law Rep. 579 (Okla. 1982).

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